

DIESEL AND ALTERNATIVE FUELS TAX

The Special Fuels Tax Act was repealed by the ninety-third Legislature with the passage of LB 1160 and was replaced with the Diesel Fuel Tax Act and the Alternative Fuel Tax Act. This legislation became effective on July 1, 1994.

Diesel fuel includes all combustible liquids suitable for use in diesel-powered motor vehicles. It does not include kerosene. Undyed diesel fuel is subject to tax when it is imported into the state. A taxable import occurs when: (1) the fuel is withdrawn from a Nebraska pipeline terminal facility; or (2) the fuel is imported into Nebraska

via truck or rail. Diesel fuel stored at a Nebraska pipeline terminal facility is not subject to the tax.

Undyed diesel fuel is taxed in the same manner as gasoline, upon receipt of the fuel as opposed to on the sale of the fuel.

Alternative fuel is defined as propane, compressed natural gas, liquefied petroleum gas, liquefied natural gas, electricity, and any other source of energy used to power a motor vehicle, except motor vehicle fuels and diesel fuel.

Table 20 — Diesel Fuel Net Taxable Gallons and Net Tax Due

MONTH	2002 TAXABLE GALLONS	2001 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2002 TAX DUE	2001 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	26,154,899	26,108,212	0.18%	\$6,377,393	\$6,209,469	2.70%
February	25,311,611	24,686,460	2.53	6,171,661	5,870,837	5.12
March	29,597,420	28,288,503	4.63	7,213,771	6,728,258	7.22
April	30,324,328	28,897,167	4.94	7,395,168	6,872,731	7.60
May	31,266,206	29,819,821	4.85	7,625,386	7,093,867	7.49
June	31,303,314	30,356,302	3.12	7,635,220	7,221,263	5.73
July	31,473,575	30,239,147	4.08	7,656,466	7,373,968	3.83
August	32,146,525	30,830,973	4.27	7,820,831	7,621,124	2.62
September	32,115,024	30,441,740	5.50	7,814,036	7,422,942	5.27
October	34,171,710	34,710,944	-1.55	8,313,517	8,465,719	-1.80
November	29,709,113	30,470,450	-2.50	7,226,658	7,430,513	-2.74
December	27,331,179	26,393,076	3.55	6,649,154	6,434,854	3.33
Total	360,904,904	351,242,795	2.75%	\$87,899,261	\$84,745,545	3.72%

AIRCRAFT FUELS TAX

Aircraft fuels tax is imposed upon the importing, producing, refining, manufacturing, compounding, or blending of aircraft fuels in Nebraska for use, distribution, sale or delivery in this state. Aircraft fuels include aircraft gasoline, jet fuel, or any other fuel used exclusively for propelling aircraft.

The tax rate for aviation gasoline is five cents per gallon and the tax rate for aviation jet fuel is three cents per gallon. Revenue from the aircraft fuels tax is credited to the Department of Aeronautics Cash Fund.

Table 21 — Aircraft Fuel Net Taxable Gallons and Net Tax Due

MONTH	2002 TAXABLE GALLONS	2001 TAXABLE GALLONS	PERCENT INCREASE OR (DECREASE)	2002 TAX DUE	2001 TAX DUE	PERCENT INCREASE OR (DECREASE)
January	3,951,194	4,474,258	-11.69%	\$116,397	\$132,536	-12.18%
February	3,645,464	3,997,089	-8.80	108,350	119,559	-9.38
March	4,249,884	4,644,528	-8.50	127,545	138,052	-7.61
April	4,139,597	4,372,943	-5.34	125,676	132,636	-5.25
May	4,234,330	4,700,895	-9.93	127,472	141,343	-9.81
June	4,346,219	4,402,977	-1.29	133,337	132,926	0.31
July	4,971,491	4,844,775	2.62	153,770	148,237	3.73
August	4,507,714	5,084,706	-11.35	137,555	155,512	-11.55
September	3,770,060	3,505,733	7.54	113,664	105,052	8.20
October	4,056,152	4,310,429	-5.90	120,309	128,610	-6.45
November	3,599,019	3,573,325	0.72	106,729	107,868	-1.06
December	3,979,804	4,314,096	-7.75	118,112	128,646	-8.19
Total	49,450,928	52,225,754	-5.31%	\$1,488,916	\$1,570,977	-5.22%